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## INSTRUCTIONS FOR COMPLETING YOUR LICENSE RENEWAL APPLICATION

These instructions are enclosed to assist you in completing your CPA/PA license renewal application. Additional assistance may be found in the *CPA Licensee Handbook*, which can be downloaded from the California Board of Accountancy's (CBA) Web site at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba), or you may request a paper copy by contacting the Renewal Unit by e-mail at [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov) or by telephone at (916) 561-1702.

## GENERAL LICENSE RENEWAL INFORMATION

**Renewal Fee:** You must submit the renewal fee, indicated in Part B of the license renewal application, with the completed license renewal application by the license expiration date. If the application is not postmarked by the license expiration date, a delinquency fee equal to half of the renewal fee will be assessed. Please make the check or money order payable to the Department of Consumer Affairs.

**Where to mail:** Department of Consumer Affairs, P.O. Box 942501, Sacramento, CA 94258-0501.

**NOTE:** You may wish to send the license renewal application and fee using a method of delivery that allows for the confirmation of the postmark date and delivery.

**Processing time:** Please allow six to eight weeks for processing of your renewal. An incomplete or inaccurately completed license renewal application, including the *CE Reporting Worksheet*, may delay issuance of your license and result in the loss of practice rights.

## PART A

Provide your name, daytime and business phone numbers on the spaces provided. Business phone numbers are used by CBA staff and are a matter of public record, and may be released to any person on request.

1. **Active:** Check "Active" if you want practice rights and have completed the required continuing education (CE). Please complete questions 2-10b, sign and date Part B of the license renewal application, and complete Part C (*CE Reporting Worksheet*) on the reverse of the license renewal application.

**Inactive:** Check "Inactive" if you do not want practice rights or you did not complete the requisite CE hours. Please complete question 2 and 3 and sign and date Part B of the license renewal application. Only answer question 6 if you completed a Regulatory Review course and indicate so on Part C (*CE Reporting Worksheet*) on the reverse of the license renewal application.

**NOTE:** Effective January 1, 2010, the holder of an inactive status license, when using the title "certified public accountant," "public accountant," the CPA/PA designation, or any other reference that would suggest that the person is licensed by the CBA on materials such as correspondence, Internet Web sites, business cards, nameplates, or name plaques, shall place the term "inactive" immediately after the designation.

2. **Street address:** If your mailing address shown in Part B of the license renewal application is a post office box or mail drop, report the street address of your residence or business. This street address is not considered public information.
3. **Reporting Convictions/License Discipline:** Check "YES" if, since your last renewal, any of the following events have occurred [California Business and Professions Code Section 5063(a)].

- You have been convicted of a felony.
- You have been convicted of any crime related to the qualifications, functions or duties of a public accountant or certified public accountant, or to acts or activities in the course and scope of the practice of public accountancy.
- You have been convicted of any crime involving theft, embezzlement, misappropriation of funds or property, breach of fiduciary responsibility, or the preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.
- You have had a certificate or other authority to practice as a certified public accountant or public accountant cancelled, revoked, or suspended, or been denied renewal of a certificate or other authority to practice, by any other state or foreign country.
- You have had your right to practice as a certified public accountant or public accountant cancelled, revoked, or suspended by any government body or agency.

"Conviction" includes the initial plea, verdict, or finding of guilt, pleas of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or sentence actually imposed until appeals are exhausted.

If you checked "Yes," please provide a detailed written explanation, signed by you, describing the circumstance(s) and event(s) that led to your conviction or license discipline. If the conviction or license discipline involves the action of an administrative agency or court, please include the title of the matter, court or agency name, docket number, and date of occurrence.

Check "NO" if since your last renewal, you have not been subject to any of the above.

4. **Current practice:** Answer "YES" if you are currently practicing public accountancy.
5. **CE requirement:** In order to renew active, you must complete 80 hours of qualifying CE, with a minimum of 40 hours completed in technical subjects, during the two-year period immediately preceding your license expiration date. The remaining subject area requirements are dictated on either work performed during the two-year period immediately preceding license expiration or by order of law. If you are required to complete Government Auditing, Accounting & Auditing, Fraud, or Regulatory Review CE, the hours completed are part of and not in addition to the 80-hour requirement. **See Questions 6-9.**

**NOTE:** Effective January 1, 2010, to renew a license in an active status, you must complete four hours of ethics education as part of the required 80 hours of CE. You may claim CE credit earned for completion of a Board-approved Professional Conduct and Ethics course to satisfy this requirement, provided the course was completed prior to January 1, 2011, and reported to the CBA prior to January 1, 2012.

If you are a new licensee or you converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must have completed 20 hours of qualifying CE for each six-month period from the license issuance/conversion date to the license expiration date. This method is used to calculate the total CE hours. It is not required that 20 hours of CE be completed within each six month period. If you are required to complete less than 80 hours of CE, you are not required to complete the four hour ethics education requirement.

6. **Regulatory Review requirement:** Your Regulatory Review due date is located next to your license expiration date at the top of the license renewal application. You are required to complete a two-hour Board-approved Regulatory Review course by the due date in order to maintain an active status. A list of Board-approved Regulatory Review courses can be found on the CBA's Web site at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba), by requesting a copy from the Renewal Unit by e-mail at [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov), or by telephone at (916) 561-1702. You may claim CE credit earned for completion of a Board-approved Professional Conduct and Ethics course to satisfy this requirement, provided the course was completed prior to January 1, 2011, and reported to the CBA prior to January 1, 2012. **A Regulatory Review course is not required for an inactive renewal; however, if one was completed, please indicate so on Part C (CE Reporting Worksheet) on the reverse of the license renewal application.**

If you choose to complete a Regulatory Review course before the due date, the next due date is six years (three renewal cycles) from the renewal period in which the Regulatory Review course was taken.

If you answer "YES," please provide the Regulatory Review course information, including the course approval number, in the space provided on Part C of the license renewal application. You must contact the provider if you do not know the course approval number. **Answer "NO," if you are a new licensee or you converted your license from inactive to active.**

7. **Government CE requirement:** If during the two-year period immediately preceding your license expiration date you engaged in the planning, directing, or conducting substantial portions of field work, or reporting on financial or compliance audits of a **GOVERNMENTAL AGENCY** while in the practice of public accountancy, answer "YES." If you are subject to the requirement, you must complete 24 hours of qualifying CE in government audit-related subjects.

**NOTE:** If you are a new licensee or you converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of Government CE as part of each 20 hours of qualifying CE for an active renewal.

8. **Accounting and Auditing (A&A) requirement:** If during the two-year period immediately preceding your license expiration date you engaged in the planning, directing, or performing substantial portions of field work, or reporting on an audit, review, compilation, or attestation service of a **NON-GOVERNMENTAL ENTITY** while in the practice of public accountancy, answer "YES." **You are also subject to the A&A requirement even if the only financial statements submitted to a client were "restricted for management or internal use only" and were not intended for use by third parties.** If you are subject to the requirement, you must complete 24 hours of qualifying A&A CE.

**NOTE:** If you are a new licensee or you converted your license from inactive to active status during the two-year period immediately preceding your license expiration date, you must complete six hours of A&A CE as part of each 20 hours of qualifying CE for an active renewal.

9. **Fraud CE requirement:** If you answered "YES" to question 7 or 8, you must complete eight hours of qualifying CE during the two-year period immediately preceding your license expiration date specifically related to the detection and/or reporting of fraud in financial statements. The Fraud CE requirement is part of the 80 hours of CE required for license renewal but it is not part of the 24-hour A&A or Government CE requirement.

**NOTE:** If fewer than 80 hours are required for your license renewal, the eight-hour Fraud CE requirement does not apply.

- 10a. **Government or A&A and Fraud CE extension:** A six-month extension for the Government or A&A & Fraud CE requirement will be granted only if you have completed the required 80 hours of CE and  
10b. became subject to this requirement during the last six months of the two-year license renewal period.

## **PART B**

Box 1: **License status:** Please indicate whether you are renewing your license in an active or inactive status. This response must match the response provided on Question 1 of Part A.

Box 2: **Change of address:** If you need to provide a change of address, do so in the space provided.

Box 3: **Signature and date:** You must sign and date the license renewal application.

## **PART C – CE Reporting Worksheet**

Please provide the required information for all CE courses completed within the two years preceding your license expiration date making sure to include course titles, proper codes, dates of completion, CE hours, and provider names. To ensure you receive proper CE credit, please use only one subject code for each course. A&A and Fraud CE courses must be coded separately. Government CE courses should be coded “A” in addition to a check mark in Column 3 of the *CE Reporting Worksheet*.

**NOTE:** While it is preferred this form be used, a computer printout listing all information requested on the *CE Reporting Worksheet* including your name and license number is acceptable.

Please enter the appropriate code in columns 2 and 7.

### **SUBJECT CODE (Column 2)**

- A** – Accounting and auditing (A&A) courses: pertain to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. The content of accounting software courses does not qualify for A&A credit.
- E** – Ethics education.
- F** – Fraud courses specifically related to the detection and/or reporting of fraud in financial statements.
- R** – Board-approved Regulatory Review course.
- T** – Technical subject areas.
- N** – Non-technical subject areas.

### **METHOD OF PRESENTATION (Column 7)**

- L** – Live presentation with instructor or discussion leader.
- I** – Interactive self-study: Requires frequent participant response to questions that test for understanding of the material presented; provides evaluated feedback to incorrectly answered questions; provides reinforcement feedback to correctly answered questions.
- P** – Author of published books/articles.
- T** – Teaching: as an instructor or a discussion leader.

**NOTE:** Group study without a qualified discussion leader does not qualify as acceptable CE.